

This letter directs the taxpayer to general Department publications regarding State and local sales taxes. See 35 ILCS 120/1 et seq. (This is a GIL.)

February 4, 1999

Dear Mr. Xxxxx:

This letter is in response to your letter dated December 20, 1998. The nature of your letter and the information you have provided require that we respond with a General Information Letter which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

Please send the following information, to assist us in preparing updated versions of our computer payroll software:

1. State payroll tax withholding formulas and tables for 1999.
2. State unemployment insurance rate and cutoff amount for start-up construction companies for 1999.
3. Information about any other state or local taxes.

Your assistance is greatly appreciated!

Please find enclosed a copy of the Department's Taxpayer Services Guide. This guide contains a list of State and local taxes administered by the Department. We have also enclosed a copy of the Sales Tax Rate Reference Manual for our information.

I hope this information is helpful. The Department of Revenue maintains a Web site which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

ST 99-0057-GIL

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis  
Associate Counsel

MAJ:msk  
Enc.